EXHIBIT 4

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Inter Partes Reexamination	
Control No.: 95/000.120	
Requested: January 17, 2006	Examiner: Michael W. O'Neill
For: U.S. Patent No. 6,210,293	Art Unit: 3993
Issued: April 3, 2001	
Inventor: Michael J. Sullivan	
Title: MULTI-LAYER GOLF BALL	Atty. Dkt. No.: 00634.0004.RXUS01

Customer Service Window
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Alexandria, VA 22314

TRANSMITTAL OF THIRD PARTY REQUESTER ACUSHNET COMPANY'S COMMENTS AFTER PATENT OWNER RESPONSE FILED APRIL 27, 2007
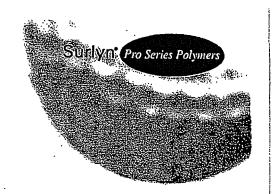
Enclosed are:

1. Third Party Requester Acushnet Company's Comments After Patent Owner Response Filed April 27, 2007 (49 sheets) With Exhibits A-W.

2. Certificate of Service (1 sheet)

3. Transmittal (1 sheet)

4. One (1) Return Postcard

Dated: May 29, 2007

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Exhibit O

DUPONT

Surlyn®
ionomer resin

Surlyn® Pro Series Polymers

Correlating JIS C and Shore D/Shore A Hardness Values

When evaluating golf ball cover materials, it is often desirable to understand how hardness values from one testing protocol correlate with those from another. Specifically, the recent proliferation of Japanese patents has left many U.S. manufacturers and materials suppliers wondering how Japanese hardness values (which are measured as "JIS C") correspond to Shore D and Shore A values commonly used in the United States (per ASTM D-2240).

With regression analysis, it is possible to "translate" JIS C values into Shore D and Shore A values. Using golf ball cover materials with hardness values ranging from 45 to 91 JIS C, DuPont took corresponding measurements with Shore D and Shore A gauges (Tables I and II). The resulting trendline plots (Figures 1 and 2, reverse side) can be used to read the equivalent Shore D or Shore A value for any JIS C value in this range.

The linear equations shown with these plots also can be used to calculate the equivalent Shore D or Shore A values for any given JIS C value. For example, using the equation Shore D = (0.76 • JIS C)-8, a JIS C hardness value of 75 produces a Shore D hardness value of 49 = (0.76 • 75)-8.

Table I. Correlation Between JIS C vs. Shore D Hardness Values.

JIS C	91	91	91	87	84	80	79	71	68	63	56	56	45	45
Shore D	61	63	64	56	52	55	52	45	43	40	35	34	27	26

Table II. Correlation Between JIS C vs. Shore A Hardness Values.*

JIS C	80	79	71	68	63	56	56	45	45
Shore A	94	95	92	92	89	86	87	82	83

*Shore A values above JIS C 80 are not meaningful; Shore D values are used at this point.

DUROMETER-PLASTOMETER CONVERSION CHART

DUROMETER CONVERSIONS

TYPES	A	B	C	D	O	OO
	100	85	77	58		
	95	81	70	46		
	90	76	59	39		
	85	71	52	33		
	80	66	47	29	84	98
	75	62	42	25	79	97
	70	56	37	22	75	95
	65	51	32	19	72	94
	60	47	28	16	69	93
	55	42	24	14	65	91
	50	37	20	12	61	90
	45	32	17	10	57	88
	40	27	14	8	53	86
	35	22	12	7	48	83
	30	17	9	6	42	80
	25	12			35	76
	20	6			28	70
	15				21	62
	10				14	55
	5				8	45

DUROMETER SCALE

A DURO.

B DURO.

PLASTOMETER SCALE

CONVERSIONS ARE APPROXIMATE

VALUES DEPENDENT ON GRADES AND CONDITIONS OF MATERIALS INVOLVED